

The Haven, Inc.

Financial Statements
and Independent Auditor's Report
Year Ended June 30, 2022

The Haven, Inc.
Financial Statements and Independent Auditor's Report
Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The Haven, Inc.
Houma, Louisiana

Report on the Financial Statements

Opinion

We have audited the financial statements of The Haven, Inc., which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Haven, Inc. as of June 30, 2022 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Haven, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The

Haven, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Haven, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Haven, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

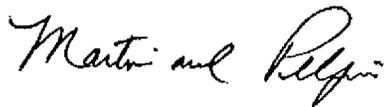
Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise The Haven, Inc.'s basic financial statements. The Schedule of Compensation, Benefits, and Other Payments to the Executive Director on page 16 is presented for purposes of additional analysis and is not a required part of the financial statements.

The Schedule of Compensation, Benefits, and Other Payments to the Executive Director is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Compensation, Benefits, and Other Payments to the Executive Director is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2022, on our consideration of The Haven, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Haven, Inc.'s internal control over financial reporting and compliance.



Houma, Louisiana
December 20, 2022

FINANCIAL STATEMENTS

The Haven, Inc.
Statement of Financial Position
June 30, 2022

ASSETS

Current assets:

Cash and cash equivalents	\$ 511,581
Unconditional promises to give:	
Corporate grants	44,874
Governmental grants	249,094
Total current assets	<u>805,549</u>

Property and equipment, net of accumulated depreciation
of \$341,304 543,788

Deposit 600

TOTAL ASSETS \$ 1,349,937

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 62,266
Accrued expenses	13,164
Current maturities of note payable	22,804
Total current liabilities	<u>98,234</u>

Non-current liabilities:

Notes payable, less current maturities	<u>49,142</u>
Total liabilities	<u>147,376</u>

Net assets:

Without donor restrictions	1,175,687
With donor restrictions	26,874
Total net assets	<u>1,202,561</u>

TOTAL LIABILITIES AND NET ASSETS \$ 1,349,937

See accompanying notes.

The Haven, Inc.
Statement of Activities
Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUES, OTHER SUPPORT, AND RECLASSIFICATION			
Grants:			
Governmental	\$ 1,287,601	\$ -	\$ 1,287,601
Corporate	72,477	50,498	122,975
Contributions	172,466	-	172,466
Fundraising	139,071	-	139,071
In-kind contributions	53,622	-	53,622
Net assets released from restrictions	41,752	(41,752)	-
TOTAL REVENUES, OTHER SUPPORT, AND RECLASSIFICATION	<u>1,766,989</u>	<u>8,746</u>	<u>1,775,735</u>
FUNCTIONAL EXPENSES			
Program services			
Domestic violence	1,177,403	-	1,177,403
Sexual assault	218,554	-	218,554
Management and general	178,190	-	178,190
Fundraising	36,540	-	36,540
TOTAL FUNCTIONAL EXPENSES	<u>1,610,687</u>	<u>-</u>	<u>1,610,687</u>
OTHER INCREASES IN NET ASSETS			
Other income	159,207	-	159,207
Investment income	97	-	97
TOTAL OTHER INCREASES IN NET ASSETS	<u>159,304</u>	<u>-</u>	<u>159,304</u>
INCREASE IN NET ASSETS	315,606	8,746	324,352
NET ASSETS, BEGINNING OF PERIOD	<u>860,081</u>	<u>18,128</u>	<u>878,209</u>
NET ASSETS, END OF PERIOD	<u>\$ 1,175,687</u>	<u>\$ 26,874</u>	<u>\$ 1,202,561</u>

See accompanying notes.

The Haven, Inc.
Statement of Functional Expenses
Year Ended June 30, 2022

	<u>Program Services</u>		<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
	<u>Domestic Violence</u>	<u>Sexual Assault</u>			
Salaries	\$ 476,290	\$ 120,850	\$ 113,741	\$ -	\$ 710,881
Client assistance	361,440	-	-	-	361,440
Insurance - health	88,266	22,396	21,079	-	131,741
Payroll taxes	36,612	9,290	8,743	-	54,645
SANE examination	18,889	18,889	-	-	37,778
Fundraising	-	-	-	36,540	36,540
Insurance - commercial	24,982	7,138	3,569	-	35,689
Food and house supplies	32,768	-	-	-	32,768
Rent	23,400	7,800	-	-	31,200
Depreciation	17,923	5,121	2,560	-	25,604
Insurance - worker's compensation	16,310	4,138	3,895	-	24,343
Professional fees	15,115	4,318	2,159	-	21,592
Repairs and maintenance	15,885	5,295	-	-	21,180
Telephone	14,427	4,122	2,061	-	20,610
Audit and accounting	-	-	13,819	-	13,819
Utilities	10,333	3,444	-	-	13,777
Retirement contributions	7,309	1,854	1,745	-	10,908
Office supplies	6,023	1,721	860	-	8,604
Printing and publications	2,988	758	714	-	4,460
Interest expense	3,781	-	-	-	3,781
Miscellaneous	-	-	2,842	-	2,842
Postage	1,794	513	256	-	2,563
Advertising	1,245	415	-	-	1,660
Dues and subscriptions	978	280	140	-	1,398
Pest control	562	187	-	-	749
Bank charges	49	14	7	-	70
Seminars and conferences	34	11	-	-	45
Total	<u>\$ 1,177,403</u>	<u>\$ 218,554</u>	<u>\$ 178,190</u>	<u>\$ 36,540</u>	<u>\$ 1,610,687</u>

See accompanying notes.

The Haven, Inc.
Statement of Cash Flows
Year Ended June 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	\$ 324,352
Adjustment to reconcile increase in net assets to net cash flows provided by operating activities:	
Depreciation	25,604
Increase in operating assets:	
Unconditional promises to give	(23,492)
Increase in operating liabilities:	
Accounts payable	21,845
Accrued expenses	<u>845</u>
NET CASH FLOWS PROVIDED BY OPERATING ACTIVITIES	349,154
CASH FLOWS USED IN INVESTING ACTIVITIES:	
Purchases of property and equipment	(44,543)
CASH FLOWS USED IN FINANCING ACTIVITIES:	
Principal payments of notes payable	<u>(170,363)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	134,248
BEGINNING CASH AND CASH EQUIVALENTS	<u>377,333</u>
ENDING CASH AND CASH EQUIVALENTS	<u><u>\$ 511,581</u></u>
SUPPLEMENTAL CASH FLOW INFORMATION:	
Cash paid during the year for interest	<u><u>\$ 3,781</u></u>

See accompanying notes.

The Haven, Inc.
Notes to Financial Statements
Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF THE ORGANIZATION

The Haven, Inc. was organized in Louisiana as a non-profit organization for the purpose of establishing a comprehensive community-based response to sexual assault and interpersonal and family violence in Terrebonne and Lafourche Parish, Louisiana. The Organization provides crisis intervention, legal advocacy, counseling, and community education related to domestic violence and sexual assault. The Organization also provides temporary housing for women and children who are victims of domestic violence and/or sexual assault.

B. BASIS OF PRESENTATION

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

C. CASH AND CASH EQUIVALENTS

For purposes of the Statement of Cash Flows, management considers highly liquid investments with an initial maturity of three months or less to be cash equivalents.

D. PROMISES TO GIVE

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

E. BAD DEBTS

The financial statements of The Haven, Inc. contain no allowance for uncollectible promises to give. Uncollectible accounts are recognized as an expense at the time information becomes available that indicates the amounts are uncollectible. While accounting principles generally accepted in the United States of America require that bad debts be recorded utilizing the allowance method, the difference between the two methods is immaterial to the Organization, as management considers all promises to give at year end to be fully collectible.

The Haven, Inc.
Notes to Financial Statements
Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

F. PROPERTY AND EQUIPMENT

Property and equipment of the Organization, excluding donated property and equipment, are valued at cost. All donated property and equipment are recorded at estimated fair market value on the date of the donation. Assets are capitalized if costs exceed \$200 and if they have a useful life of at least one year. Depreciation of all exhaustible property and equipment is calculated using the straight-line method over estimated useful lives ranging from 5 to 39 years and is charged as an expense against operations. Property and equipment reported on the statement of financial position are net of accumulated depreciation.

G. NET ASSETS

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of The Haven, Inc. and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets not subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time, and net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Generally, the donors of assets with no restriction expiration permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

H. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

I. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Haven, Inc.
Notes to Financial Statements
Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

J. ADVERTISING

Advertising costs are expensed as incurred. Advertising expense totaled \$1,660 for the year ended June 30, 2022.

K. RECENT PRONOUNCEMENT

In January 2016, the FASB issued ASU 2016-02, Leases (Topic 842). ASU 2016-02 requires that a lessee recognize the assets and liabilities that arise from leases classified as finance or operating. A lessee should recognize in the balance sheet a liability to make lease payments (the lease liability) and a right-to-use asset representing its right to use the underlying asset for the lease term. For leases with a term of 12 months or less, a lessee is permitted to make an accounting policy election by class of underlying asset not to recognize lease assets and lease liabilities. In transition, lessees and lessors are required to recognize and measure leases at the beginning of the earliest period presented using a modified retrospective approach. ASU 2016-02 is effective for financial statements issued for annual periods beginning after December 15, 2021. The Organization has not determined the impact ASU 2016-02 will have on its financial statements.

NOTE 2 – INCOME TAXES

The Haven, Inc. is a non-profit corporation organized under the laws of the State of Louisiana and has been recognized by the Internal Revenue Service as being exempt from income taxes under Internal Revenue Code Section 501(c)(3).

The Internal Revenue Service has further determined the Organization not to be a private foundation as within the meaning of Internal Revenue Code Section 509(a). Contributions to The Haven are deductible as provided by Section 170 of the Internal Revenue Code. The Organization is not involved in any trade or business unrelated to the purpose for which it received its exemption from income taxes.

NOTE 3 – CONCENTRATION OF CREDIT RISK

The Haven, Inc. maintains its cash in one financial institution located in Louisiana. The Federal Deposit Insurance Corporation (FDIC) insures accounts up to \$250,000. At times during the year, the Organization's deposits exceeded insured limits. Management does not believe it has significant credit risk related to its bank deposits.

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of promises to give due from the State of Louisiana Department of Children and Family Services, Louisiana Commission on Law Enforcement and Administration of Criminal Justice, Terrebonne Parish Consolidated Government, United Way for South Louisiana, and IOLTA. Because these receivables are passed through support from the federal or state governments or local donors, the Organization requires no collateral for these amounts.

The Haven, Inc.
Notes to Financial Statements
Year Ended June 30, 2022

NOTE 4 – UNCONDITIONAL PROMISES TO GIVE

Unconditional promises to give consist of the following:

Corporate grants/		
United Way for South Louisiana	\$	26,874
IOLTA		18,000
	\$	44,874
Governmental grants/		
Louisiana Department of Children and Family Services	\$	123,201
Louisiana Commission on Law Enforcement and Administration of Criminal Justice		82,611
Terrebonne Parish Consolidated Government		43,282
	\$	249,094

All unconditional promises to give are due within one year and are considered to be fully collectible by management.

The amount due from United Way for South Louisiana represents the Organization's allocation for the remainder of calendar year 2022 and is restricted as to the expiration of time restrictions. All other unconditional promises to give are without donor restrictions.

NOTE 5 – PROPERTY AND EQUIPMENT

A summary of changes in property and equipment follows:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022
Buildings	\$ 752,523	\$ -	\$ -	\$ 752,523
Furniture, fixtures, and equipment	88,026	44,543	-	132,569
	840,549	44,543	-	885,092
Less: accumulated depreciation	(315,700)	(25,604)	-	(341,304)
Total	\$ 524,849	\$ 18,939	\$ -	\$ 543,788

The Haven, Inc.
Notes to Financial Statements
Year Ended June 30, 2022

NOTE 6 – NOTES PAYABLE

The Organization owes \$71,946 on a note payable to a bank dated March 14, 2017 with an interest rate of 5.75%, secured by real estate. Monthly principal and interest payments of \$2,225 are due, with a final payment on March 14, 2025.

Maturities of long term debt are as follows:

<u>June 30,</u>	
2023	\$ 22,804
2024	24,150
2025	<u>24,992</u>
Total	<u>\$ 71,946</u>

As part of the CARES Act passed by Congress for purposes of economic stimulus in light of implications from the COVID-19 crisis, Payroll Protection Program loans were made available to retain employees. On February 22, 2021, the Organization made a draw of \$147,500 from its bank under this loan program. The CARES Act provides for conditions under which the Organization can apply for forgiveness and, therefore, not be required to re-pay some or all of the loan proceeds. During the year ended June 30, 2022, having met all program guidelines, the Organization's Payroll Protection Program draw of \$147,500 was forgiven. This amount is included in "Other Income" on the Statement of Activities.

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

The restrictions on net assets as of June 30, 2022 relate to United Way for South Louisiana funding for the remainder of calendar year 2022.

NOTE 8 – GOVERNMENTAL GRANTS

During the year ended June 30, 2022, the Organization recognized grant revenue from the following governmental grantors:

State of Louisiana:	
Department of Children and Family Services	\$ 683,595
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	366,362
Terrebonne Parish Consolidated Government	<u>237,644</u>
Total governmental grants	<u>\$ 1,287,601</u>

The Haven, Inc.
Notes to Financial Statements
Year Ended June 30, 2022

NOTE 9 – CORPORATE GRANTS

During the year ended June 30, 2022, the Organization recognized grant revenue from the following corporate grants:

United Way for South Louisiana	\$ 50,498
IOLTA	44,876
Bayou Community Foundation	10,101
Allstate Foundation	9,500
Houma-Terrebonne Community Development	<u>8,000</u>
Total corporate grants	<u><u>\$ 122,975</u></u>

NOTE 10 – IN-KIND CONTRIBUTIONS

In-kind contributions represent the estimated fair value of general corporate goods and services provided. Contributed goods are valued at fair market value on the date of the donation. Contributed services are reflected in the financial statements at the fair value of the services received. The contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills that would typically need to be purchased if not provided by donation.

The following is a summary of in-kind contributions for the year ended June 30, 2022:

	<u>Estimated Market Value</u>
Client assistance	\$ 43,948
Food and house supplies	<u>9,674</u>
	<u><u>\$ 53,622</u></u>

The value of donated volunteer services is not reflected in the accompanying financial statements since they do not meet the recording criteria as per FASB 116. However, a substantial number of volunteers have donated significant amounts of their time in the Organization's program, administrative, and fund-raising activities.

The Haven, Inc.
Notes to Financial Statements
Year Ended June 30, 2022

NOTE 11 – FAIR VALUES OF FINANCIAL INSTRUMENTS

The Haven's financial instruments, none of which are held for trading purposes, include cash and cash equivalents, unconditional promises to give, accounts payable, and notes payable. Management estimates that the fair value of all financial instruments as of June 30, 2022 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

NOTE 12 – RETIREMENT PLAN

The Organization maintains a SIMPLE IRA retirement plan for the benefit of its employees. Under the plan, employees are allowed to contribute up to \$14,000 of their annual salary. Employees over 50 years of age are allowed to contribute an additional \$3,000 annually. It is available to all employees who meet certain compensation criteria (at least \$5,000 in compensation during any two preceding calendar years and are reasonably expected to receive at least \$5,000 in compensation during the current year). Under the provisions of the plan, the Company matches 3% of a participating employee's annual salary. The Organization made matching contributions totaling \$10,908 for the year ended June 30, 2022.

NOTE 13 – LEASE COMMITMENTS

The Organization leases the office space from which it conducts its Lafourche Parish administrative functions under a month-to-month lease agreement. The agreement includes monthly lease payments of \$1,100. Rent expense incurred under this lease was \$13,200 for the year ended June 30, 2022.

The Organization leases the office space from which it conducts its Terrebonne Parish administrative functions under a month-to-month lease agreement. The agreement includes monthly payments of \$1,500. Rent expense incurred under this lease was \$18,000 for the year ended June 30, 2022.

NOTE 14 – UNCERTAIN INCOME TAXES

The Organization's 2020 tax returns were filed appropriately. As of December 2022, the Organization had not filed its 2021 tax return as the filing due date had been extended to May 15, 2023. The Organization recognizes interest and penalties, if any, related to unrecognized tax benefits in income tax expense. The Organization's tax filings are subject to audit by various taxing authorities. The Organization's open audit period is 2018 to 2021. Management has evaluated the Organization's tax position and concluded that the Organization has taken no uncertain tax positions that require adjustment to the financial statements to comply with provisions of this guidance.

The Haven, Inc.
Notes to Financial Statements
Year Ended June 30, 2022

NOTE 15 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of June 30, 2022, reduced by any amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations.

Current Assets	\$ 805,549
Less those unavailable for general expenditures within one year	<u> -</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 805,549</u>

NOTE 16 – SUBSEQUENT EVENTS

Management has evaluated subsequent event through December 20, 2022, and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

SUPPLEMENTAL INFORMATION

The Haven, Inc.
Schedule of Compensation, Benefits, and Other
Payments to the Executive Director
Year Ended June 30, 2022

Agency Head Name: Julie Pellegrin, Executive Director

Purpose	Amount
Salary	\$ 105,376
Benefits - insurance	9,724
Benefits - retirement	2,325
Deferred compensation	-
Benefits - other	-
Car allowance/automobile expense	-
Vehicle provided by government	-
Per diem	-
Reimbursements	10,780
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

This form is used to satisfy the reporting requirements of R.S. 24:513(A)(3).

See independent auditor's report.

SPECIAL REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
The Haven, Inc.
Houma, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Haven, Inc., (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 20, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Haven, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Haven, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control,

described in the accompanying Schedule of Findings and Responses as item 2022-001, that we consider to be a significant deficiency.

Compliance and Other Matters

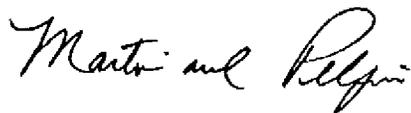
As part of obtaining reasonable assurance about whether The Haven Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Haven's Response to Finding

The Haven, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and responses. Such response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Houma, Louisiana
December 20, 2022

OTHER INFORMATION

The Haven, Inc.
Schedule of Findings and Responses
Year Ended June 30, 2022

Section I – Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of The Haven, Inc.
2. One significant internal control deficiency (see finding 2022-001) was noted during the audit of the financial statements. This significant control deficiency was not considered to be a material weakness.
3. No instances of noncompliance or other matters required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No instances of noncompliance under the provisions of the Louisiana Governmental Audit Guide were noted during the audit of the financial statements.
5. A management letter was not issued.

Section II – Financial Statement Findings

2022-001

Statement of Condition: A significant deficiency in the Organization's internal control.

Criteria: In our consideration of internal control, we noted that the size of The Haven, Inc.'s operations and its limited accounting staff preclude an adequate segregation of duties and other features of an adequate system of internal control.

Effects of Condition: The internal control, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Cause of Condition: The size of The Haven, Inc. and its limited accounting staff preclude an adequate segregation of duties and other features of an adequate system of internal control.

Recommendation: The Board of Directors of The Haven, Inc. should closely monitor the day-to-day activities of the Organization and implement other control procedures until it is cost beneficial to hire additional staff.

Response: The management of The Haven, Inc. agrees with this finding.

Questioned Costs:

\$ -0-

The Haven, Inc.
Schedule of Findings and Responses
Year Ended June 30, 2022

Section III – Federal Award Findings and Questioned Costs

This section is not applicable.

The Haven, Inc.
Management's Corrective Action
Plan for Current Year Findings
Year Ended June 30, 2022

The contact person for all corrective actions noted below is Mrs. Julie Pellegrin, Executive Director.

Section I – Internal Control and Compliance Material to the Financial Statements

Inadequate Internal Control

Condition: A significant control deficiency in internal control related to lack of segregation of duties.

Recommendation: The Board of Directors of The Haven, Inc. should closely monitor the day-to-day activities of the Organization and implement other control procedures until it is cost beneficial to hire additional staff.

Planned Action: The Board of Directors will closely monitor the day-to-day activities of the Organization until it is cost beneficial to employ additional staff.

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

The Haven, Inc.
Schedule of Prior Findings and Resolution Matters
Year Ended June 30, 2022

Note: All prior findings relate to the June 30, 2021 audit engagement.

Section I – Internal Control and Compliance Material to the Financial Statements

Inadequate Internal Control

Condition: A significant control deficiency in internal control related to lack of segregation of duties.

Recommendation: The Board of Directors of The Haven, Inc. should closely monitor the day-to-day activities of the Organization and implement other control procedures until the agency has grown to the point where it is cost beneficial to employ an adequate system of internal controls.

Status: Ongoing. The Organization has implemented the recommendation, but the lack of segregation of duties continues to exist. The Board will continue to perform the recommendation until it is cost beneficial to employ additional staff.

Section II – Internal Control and Compliance Material to Federal Awards

This section is not applicable.

Section III – Management Letter

This section is not applicable.

STATEWIDE AGREED-UPON PROCEDURES

**Martin
and
Pellegrin**

103 Ramey Road
Houma, Louisiana 70360

*Certified public Accountants
(A Professional Corporation)*

Ph. (985) 851-3638
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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Directors
The Haven, Inc.
Houma, Louisiana

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. The Organization's management is responsible for those C/C areas identified in the SAUPs.

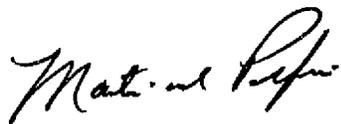
The Haven, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described on pages 25-41.

We were engaged by The Haven, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of The Haven, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

A handwritten signature in black ink, appearing to read "Martin R. Poirier". The signature is written in a cursive style with a large initial 'M'.

Houma, Louisiana
December 20, 2022

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended June 30, 2022

The required procedures and our findings are as follows:

Procedures performed on the Organization's written policies and procedures:

Written Policies and Procedures

1. Obtain and inspect the Organization's written policies and procedures and observe that they address each of the following categories and subcategories, as applicable:

- a. Budgeting, including preparing, adopting, monitoring, and amending the budget.

Performance: Obtained and read the written policy for budgeting and found it to contain the requirements included above.

Exceptions: The policy does not address the monitoring and amending of the budget.

Management's response: Management monitors the budget monthly. The written policy will be updated to include a monitoring and amending provision.

- b. Purchasing, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

Performance: Obtained and read the written policy for purchasing and found it to contain all requirements above.

Exceptions: The policy does not address how vendors are added to the vendor list and the documentation to be maintained for all bid/price quotes.

Management's response: The written policy will be updated to include how vendors are added to the vendor list and the documentation to be maintained for all bid/price quotes.

- c. Disbursements, including processing, reviewing, and approving.

Performance: Obtained and read the written policy for disbursements and found it to contain the requirements included above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- d. Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections.

Performance: Obtained and read the written policy for receipts and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended June 30, 2022

Management's response: Not applicable.

- e. Payroll/Personnel, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee(s) rate of pay or approval and maintenance of pay rate schedules.

Performance: Obtained and read the written policy for payroll and personnel and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- f. Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Performance: Obtained and read the written policy related to contracting and found it to contain the requirements listed above.

Exceptions: The policy does not require legal review.

Management's response: All contracts require finance committee review and board approval. Legal review will only be sought when the proposed contract is beyond the expertise of the finance committee/board members.

- g. Credit Cards, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage.

Performance: Obtained and read the written policy related to credit cards and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- h. Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.

Performance: Obtained and read the travel and expense reimbursement policy and found it contained all requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- i. Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and board members were notified of any changes to the entity's ethics policy.

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
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Year Ended June 30, 2022

Performance: Obtained and read written policy related to ethics and found it to contain the requirements listed above.

Exceptions: The policy does not address a system to monitor possible ethics violations.

Management's response: Management will consider adding a written system to monitor possible ethics violations.

- j. Debt Service, including (1) debt issuance approval, (2) continuing disclosure reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Performance: Obtained and read written policy for debt service and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- k. Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Performance: Obtained and read written policy for information technology disaster recovery/business continuity and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- j. Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Performance: Obtained and read written policy for sexual harassment and found it to contain the requirements listed above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Board or Finance Committee

2. Obtain and inspect the board minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended June 30, 2022

Board or Finance Committee

- a) Observe that the board met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

Performance: Determined that the board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document except for the below.

Exceptions: The September 2021 board meeting was not held due to the effects of Hurricane Ida.

Management's response: Not applicable.

- b) Observe that the minutes referenced or included monthly budget-to-actual comparisons on the financial statements.

Performance: Determined whether the minutes referenced or included monthly budget-to-actual comparisons.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) Obtain the prior year audit report and observe the net assets. If the Organization had negative net assets in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative net assets.

Performance: Determined that the net assets did not have a negative balance.

Bank Reconciliations

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select four additional accounts (or all accounts if less than five). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statements and reconciliation for each selected account, and observe that:

Performance: Obtained the listing of bank accounts from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Bank reconciliations include evidence that they were prepared within two months of the related statement closing date;

Performance: Determined that randomly selected bank statements were

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
Year Ended June 30, 2022

reconciled within two months of the related statement closing date.

Exceptions: There were no exceptions noted

Management's response: Not applicable.

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation;

Performance: Inspected documentation for management approvals of each randomly selected bank reconciliation.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date.

Performance: Determined that items outstanding for more than 12 months as of the end of the statement closing date were researched.

Exceptions: There were fourteen reconciling items over twelve months old with no evidence of management researching the cause.

Management's response: Management will regularly monitor bank reconciliation reconciling items and will research and document such research for all items over a year old.

Collections

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders are prepared and management's representation that the listing is complete. Randomly select five deposit sites (or all deposit sites if less than five).

Performance: Observed the listing of deposit sites from management and received management's representation in a separate letter.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site, obtain and inspect written policies and procedures relating to employee job duties at each collection location, and observe that job duties are properly segregated at each collection location such that:

Performance: Observed the listing of collection locations from management and received management's representation in a separate letter.

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
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Exceptions: There were no exceptions noted.
Management's response: Not applicable.

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

Performance: Determined that no cash drawers/registers are shared by employees.

Exceptions: There were no exceptions noted.
Management's response: Not applicable.

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation to the deposit.

Performance: Inspected policy manual and inquired of client to ensure separation of duties for those employees collecting cash and those employees preparing/making bank deposits.

Exceptions: There were no exceptions noted.
Management's response: Not applicable.

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

Performance: Inspected policy manual and inquired of client to ensure separation of duties for those employees collecting cash and those employees posting collection entries to the general ledger or subsidiary ledgers.

Exceptions: There were no exceptions noted.
Management's response: Not applicable.

- d) The employee responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source, is not responsible for collecting cash, unless another employee/official verifies the reconciliation.

Performance: Inspected policy manual and inquired of client to ensure separation of duties for those employees collecting cash and those employees reconciling cash collections to the general ledger and/or subsidiary ledgers.

Exceptions: There were no exceptions noted.
Management's response: Not applicable.

6. Observe from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
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Performance: Received and reviewed dishonesty policy in place.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

7. Randomly select two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above. Obtain supporting documentation for each of the deposits and:

- a) Observe that receipts are sequentially pre-numbered.

Performance: Determined that sequentially pre-numbered receipts are not required for the type of deposits that are received at the Organization.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

Performance: Inspected deposits from two random deposit dates to determine if they had collection documentation that agreed to the respective deposit slips. Noted that collections were supported by adequate documentation.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

- c) Trace the deposit slip total to the actual deposit per the bank statement.

Performance: Inspected deposits from two random deposit dates to determine if the deposit slips agreed to the actual deposits per the bank statements.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

- d) Observe that the deposit was made within one business day of receipt at the collection location.

Performance: Determined if deposits from two random dates were deposited within one business day of receipt.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

- e) Trace the actual deposit per the bank statement to the general ledger.

Performance: Inspected deposits from two random deposit dates to determine if the deposits per the bank statements agree to the general ledger.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
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Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select five locations (or all locations if less than five).

Performance: Obtained a listing of locations that processed payments for the fiscal period from management and received management's representation in a separate letter. Determined that only one location processed payments.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties, and observe that job duties are properly segregated such that:

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for those functions to determine if there was a proper segregation of duties for initiating, approving, and making purchases.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) At least two employees are involved in processing and approving payments to vendors.

Performance: Obtained a listing of those employees involved with non-payroll purchasing and payment functions along with written policies and procedures for those functions to determine if there was a proper segregation of duties for processing and approving payments to vendors.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

Performance: Inspected policy manual and inquired of management as to separation of duties related to vendor files.

Exceptions: The Operations Director process payments and adds/modifies

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
Statewide Agreed-Upon Procedures
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vendors.

Management's response: Management indicated that these functions will be segregated when it is cost beneficial to do so.

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

Performance: Inquired of management to determine if the employee responsible for processing payments mails those respective payments.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select five disbursements for each location, obtain supporting documentation for each transaction and:

Performance: Obtained the completed general ledger for the fiscal period and obtained management's representations in a separate letter. Randomly selected five disbursements using a random number generator for check numbers to test the requirements below.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

Performance: Determined that the five random disbursements matched their respective original invoices and that the invoices indicate that deliverables were received by the entity.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that the disbursement documentation included evidence of segregation of duties tested under #9, as applicable.

Performance: Determined whether the documentation for the five random disbursements gave evidence of the segregation of duties tested under #9 above.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

The Haven, Inc.

Schedule of Procedures and Associated Findings of the
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Credit Cards/Debit Cards/Fuel Cards/P-Cards

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

Performance: Obtained a listing of all active credit cards (including the card numbers and the person in possession of the card) and management's representation that the listing is complete.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

12. Using the listing prepared by management, randomly select five cards (or all cards if less than five) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card, obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder.
- b) Observe that finance charges and late fees were not assessed on the selected statements.

Performance: Randomly selected five credit cards for testing; randomly selected one month for each credit card and determined that supporting documentation was properly reviewed and approved in writing by someone other than the authorized user and that no finance charges or late fees were assessed.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

13. Using the monthly statements or combined statements selected under #12 above, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions. For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals.

Performance: For the statements selected for testing in #12, randomly selected ten transactions from each and determined that the charges were supported by an original, detailed, itemized receipt which included written documentation of business purpose and individuals participating in the meals, if applicable.

The Haven, Inc.

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Exceptions: There were no exceptions noted.
Management's Response: Not applicable.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select five reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:

Performance: Obtained a list of all travel and related expense reimbursements. Management's representation of the listing was confirmed in a separate letter.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov).

Performance: Determined that travel expenses reimbursed did not exceed per diem rates established by the State of Louisiana.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

Performance: Traced expenses to original itemed receipts, expense reports, and mileage reports.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy.

Performance: Reviewed documentation of the business/public purpose for each expense, including name of individuals participating in meal, if applicable.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

d) Observe that each reimbursement was reviewed and approved, in writing, by

The Haven, Inc.

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someone other than the person receiving reimbursement.

Performance: Inspected each expense reimbursement request to find approval by supervisors and/or board member.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

Contracts

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. Obtain management's representation that the listing is complete. Randomly select five contracts (or all contracts if less than five) from the listing, excluding the practitioner's contract, and:

Performance: Observed the listing of contracts in effect during the fiscal year from management and received management's representation of completeness in a separate letter.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law, if required by law.

Performance: Determined that the Organization does not have to comply with the Public Bid Law for any of the selected contracts in place.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

b) Observe that the contract was approved by the board, if required by policy or law.

Performance: Determined that the selected contracts were approved by the board.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

c) If the contract was amended, observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms.

Performance: Determined that selected contracts did not include amendments to the original contracts.
Exceptions: There were no exceptions noted.
Management's response: Not applicable.

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- d) Randomly select one payment from the fiscal period for each of the five contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

Performance: Inspected the randomly selected invoice and compared to the written contract information to determine that the invoice and related payment complied with the terms of the contract.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Payroll and Personnel

- 16. Obtain a listing of employees employed during the fiscal period and management's representation that the listing is complete. Randomly select five employees, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

Performance: Observed the listing of employees and received management's representation of completeness in a separate letter. Randomly selected five employees, obtained personnel files, and agreed pay rates to personnel files.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- 17. Randomly select one pay period during the fiscal period. For the five employees selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

- a) Observe that all selected employees documented their daily attendance and leave.

Performance: Determined that all selected employees documented their daily attendance and leave for the selected pay period.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

- b) Observe that supervisors approved the attendance and leave of the selected employees.

Performance: Determined that the attendance and leave of each employee for the selected pay period was approved by each employee's respective supervisor.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

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- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

Performance: For the five employees selected, determined that accrued and/or paid leave in the pay period was properly reflected in the Organization's cumulative leave records.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

- d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Performance: For the five employees selected, determined that the pay rate as per the payroll check computation agreed to the pay rate in the personnel file.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable

18. Obtain a listing of those employees that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employees' cumulative leave records, agree the pay rates to the employees' authorized pay rates in the employees' personnel files, and agree the termination payment to entity policy.

Performance – Obtained a listing of the employees receiving termination payments and management's written representation that the list is complete. For the two such payments during the year, agreed the hours to the employees' cumulative leave records, agreed the pay rates to the employees' personnel files, and determined that the termination payments agreed to the Organization's policy.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

19. Obtain management's representation that employer and employee portions of third-party payroll-related amounts have been paid, and any associated forms have been filed, by required deadlines.

Performance – Obtained management's representation that employer and employee portions of third-party payroll-related amounts have been paid, and any related forms have been timely filed.

Exceptions: There were no exceptions noted.

Management's Response: Not applicable.

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Ethics

20. Using the five randomly selected employees from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:

- a) Observe that the documentation demonstrates each employee selected had completed one hour of ethics training during the fiscal period.

Performance: Observed the ethics course completion certificates for the employees/officials tested.

Exceptions: None of the employees selected for testing completed the required ethics training.

Management's response: This was an oversight. All employees will complete the required ethics training annually.

- c) Observe that the entity maintains documentation which demonstrates each employee and official was notified of any changes to the entity's policy during the fiscal period, as applicable.

Performance: Determined that there were no changes to the ethics policy during the fiscal period to notify the employees of.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Debt Service

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that Board approval was obtained for each bond/note issued.

Performance: Determined that no new debt was issued during the year.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

Performance: Obtained a listing of the outstanding debt at the end of the fiscal period and received management's representation of completeness in a separate letter. Inspected debt covenants, obtained supporting documentation for the balance and payments, and agreed the actual balance and payments to

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the required debt covenants for the one outstanding loan.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Fraud Notice

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Performance: Inquired of management of any misappropriations of public funds or assets and determined that none were noted.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Performance: Inquired and observed such notice posted on the premises and website.

Exceptions: There were no exceptions noted.

Management's response: Not applicable.

Information Technology Disaster Recovery/Business Continuity

25. Perform the following procedures and verbally discuss the results with management.

Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium, observe evidence that backups are encrypted before being transported.

a) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past three months.

b) Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select five computers and observe while management demonstrates

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that the selected computers have current and active antivirus software and that the operating system and accounting software in use are currently supported by the vendor.

Performance – We performed the procedures and discussed the results with management.

Sexual Harassment

26. Using the five randomly selected employees/officials from procedure #16 under “Payroll and Personnel” above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee completed at least one hour of sexual harassment training during the calendar year.

Not applicable for not-for-profit entities.

27. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website.

Not applicable for not-for-profit entities.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:

- a) Number and percentage of public servants in the Organization who have completed the training requirements;
- b) Number of sexual harassment complaints received by the Organization;
- c) Number of complaints which resulted in a finding that sexual harassment occurred;
- d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- e) Amount of time it took to resolve each complaint.

Not applicable for not-for-profit entities.